

JAECKLE FLEISCHMANN & MUGEL, LLP

EQUAL EMPLOYMENT OPPORTUNITY AND ANTI-HARASSMENT POLICY

A. PROHIBITED DISCRIMINATION

This Firm rejects all forms of unlawful discrimination not only because it is against the law, but because it is wrong. This includes unlawful discrimination because of a person's sex, sexual orientation, race, creed, color, religion, military status, gender, national origin, age, disability, arrest record, marital status, domestic violence victim status, status as an ex-offender, or predisposing genetic characteristics. Employment decisions are made without regard to unlawful considerations.

Further, the Firm prohibits all forms of unlawful harassment, as more fully discussed in this Policy. Unlawful harassment, as prohibited by this Policy, not only includes harassment of employees by employees and partners, it also encompasses harassment of employees by non-employees with whom Firm employees come into contact during work, such as employees of clients, contractors, customers, vendors, suppliers and temporary employment agencies. Similarly, employees and partners are prohibited from engaging in unlawful harassment of non-employees with whom they come into contact, such as employees of clients, contractors, customers, suppliers and temporary employment agencies.

To this end, the Firm will endeavor to provide copies of this Policy to those entities with whom it regularly does business.

B. PROHIBITED FORMS OF HARASSMENT

Generally, unlawful harassment is defined as verbal or physical conduct which denigrates or shows hostility or aversion to an individual because of his or her sex, sexual orientation, race, creed, color, religion, military status, gender, national origin, age, disability, arrest record, marital status, domestic violence victim status, status as an ex-offender, or predisposing genetic characteristics, or that of his or her relatives, friends or associates, and which:

- a) Has the purpose or effect of creating an intimidating, hostile, or offensive work environment; or
- b) Has the purpose or effect of unreasonably interfering with an individual's work performance; or
- c) Otherwise adversely affects an individual's employment opportunities.

For example, the following kinds of behavior, or others with a similar harassing effect, are absolutely prohibited:

- a) Abusing an employee through epithets, slurs, negative stereotyping, or threatening, intimidating or hostile acts (even if claimed to be "jokes" or "pranks") which relate to person's sex, sexual orientation, domestic violence victim status, race, creed, color, religion, military status, gender, national origin, age, disability, arrest record, marital status, status as an ex-offender or predisposing genetic

characteristics; and

- b) Written or graphic material which denigrates or shows hostility or aversion toward an individual or group because of person's sex, sexual orientation, domestic violence victim status, race, creed, color, religion, military status, gender, national origin, age, disability, arrest record, marital status, domestic violence victim status, status as an ex-offender or predisposing genetic characteristics, and is displayed or circulated in the workplace.

Similarly, this Policy prohibits harassment of our employees by employees of (i) clients, suppliers, vendors, temporary employment agencies, contractors and those entities utilizing, visiting or working in our facilities, and (ii) other entities with whom our employees come into contact when working outside of the Firm's facilities. This Policy also prohibits harassment by our employees and partners toward employees of (i) clients, customers, suppliers, vendors, temporary employment agencies, contractors and those entities utilizing, visiting or working in our facilities, and (ii) other entities with whom our employees come into contact when working outside of the Firm's facilities.

Any harassment of Firm employees in violation of the foregoing rules is absolutely prohibited and will not be tolerated. Any harassment by Firm employees or partners in violation of the foregoing rules is absolutely prohibited and will not be tolerated.

C. SEXUAL HARASSMENT

The Equal Employment Opportunity Commission has guidelines dealing with unlawful sexual harassment, which is defined as follows:

Unwelcome sexual advances, requests for sexual favors, and other verbal or physical conduct of a sexual nature constitute sexual harassment when: (i) submission to such conduct is made either explicitly or implicitly a term or condition of an individual's employment; or (ii) submission to or rejection of such conduct by an individual is used as the basis for employment decisions affecting such individual; or (iii) such conduct has the purpose or effect of unreasonably interfering with an individual's work performance or creating an intimidating, hostile, or offensive working environment.

For example, the following kinds of behavior, or others with a similar harassing effect, are absolutely prohibited:

- a) Abusing an employee through insulting or degrading sexual remarks, jokes, innuendoes, or other sexually oriented conduct (including, among other things, graphic or descriptive comments relating to an individual's body or physical appearance, sexually oriented teasing or pranks, improper suggestions, objects or pictures, or unwanted physical contact); or
- b) Threats, demands or suggestions that an employee's work status depends in any way upon tolerating or accepting sexual advances or sexually oriented conduct.

Similarly, sexual harassment of our employees by employees of (i) clients, customers, suppliers, vendors, contractors, temporary employment agencies and those utilizing, visiting or

working in our facilities and (ii) other entities with whom our employees come into contact when working outside of the Firm's facilities is strictly prohibited and will not be tolerated. Further, this Policy prohibits sexual harassment by our employees or partners toward employees of (i) clients, customers, suppliers, vendors, contractors, temporary employment agencies and those utilizing, visiting or working in our facilities and (ii) other entities with whom our employees come into contact when working outside of the Firm's facilities.

Any harassment of Firm employees in violation of the foregoing rules is absolutely prohibited and will not be tolerated. Any harassment by Firm employees or partners in violation of the foregoing rules is absolutely prohibited and will not be tolerated.

RETALIATION

Retaliation against an individual for exercising their rights under this Policy is also strictly prohibited and is a separate violation of this Policy. This includes any retaliation for inquiring about rights under this Policy, or reporting or complaining about possible violations, or assisting in a complaint investigation, including providing truthful information about a possible violation. Such retaliation against the Firm's employees or clients, customers, suppliers, vendors, temporary agency employees, contractors or those utilizing our facilities or services is prohibited and will not be tolerated.

D. NO ONE HAS AUTHORITY TO VIOLATE THIS POLICY

Under no circumstances does any partner, manager, supervisor, employee or any other person have any authority whatsoever to engage in discriminatory, harassing or retaliating conduct in violation of this Policy. If anyone claims to have such authority, or you have any questions about whether conduct that you find objectionable is authorized by the Firm, please contact the Human Resources Manager, the Firm Administrator, the managing Partner of the Firm, the Managing Partner of any office of the Firm, or the Chairman of the Firm's Employee Matters Committee.

E. COMPLAINT PROCEDURES AND CORRECTIVE ACTION

Reporting All employees, employment applicants, and the Firm's customers, suppliers, vendors, agency employees, contractors and those utilizing our facilities or services are encouraged to promptly report any conduct that they are subject to, or that they witness, which may violate this Policy. If the Firm does not know about the conduct, it cannot act.

Complaints or inquiries under this Policy may be made to the Human Resources Manager, the Firm Administrator, the Managing Partner of the Firm, the Managing Partner of any office of the Firm, or the Chairman of the Firm's Employee Matters Committee.

The Executive Committee has overall responsibility for the enforcement of this Policy. It is our hope that by placing different individuals in charge of this Policy, you can freely discuss your complaint or inquiry with one of them even if you may not feel comfortable doing so with another one.

Alternatively, you may initially discuss the matter with any Partner or your department supervisor, who will then bring your complaint to the attention of the Human Resources

Manager, the Firm Administrator, the managing Partner of the Firm, the Managing Partner of any office of the Firm, or the Chairman of the Firm's Employee Matters Committee. Of course, you may also feel free to discuss the matter initially with any other employee; and, if you wish, you may also involve that person as your advocate to help you in bringing your complaint forward. However, in all cases the matter must then be brought to the attention of the Human Resources Manager, the Firm Administrator, the managing Partner of the Firm, the Managing Partner of any office of the Firm, or the Chairman of the Firm's Employee Matters Committee, because of the need for consistency and centralized decision-making in the implementation and enforcement of this Policy, except that in the event that any member of Firm Administration, the Managing Partner of the Firm, the Managing Partner of any office of the Firm, or the Chairman of the Firm's Employee Matters Committee is involved in the conduct that is the subject of the complaint, different members of Firm Administration and the Executive Committee will have overall responsibility for the investigation of the complaint and the taking of any appropriate action.

Please do not allow conduct that may violate this Policy to continue unreported. It is extremely important that this be reported so that the Firm can act to stop such conduct at the earliest possible time. Of course, you always have the right to file a charge with the United States Equal Employment Opportunity Commission ("EEOC") or with the New York State Division of Human Rights ("NYSDHR") if you believe that unlawful conduct has occurred. If you wish to file such a charge it should be filed with the EEOC within 300 days of the most recent date that unlawful conduct occurred, or if filed with the NYSDHR, within one year of the date that the unlawful conduct last occurred. Reporting to the Firm is critical, however, because if the Firm does not know about the conduct, it cannot act.

Confidentiality Complaints and inquiries under this Policy will be kept confidential to the greatest extent practicable, consistent with the Firm's need to conduct an adequate investigation so that it can take prompt and appropriate action.

Investigation Complaints will be investigated promptly. The nature and details of the investigation process will vary depending on the details of the complaint. The Firm's objective in every instance is to make a fair determination of what happened so it can then take corrective action, if warranted, as soon as possible. The investigation may include, among other things, interviews of witnesses and the person who is the subject of the complaint.

Corrective Action Any employee or partner who is determined to have committed discrimination, harassment or retaliation in violation of this Policy will be subjected to appropriate disciplinary measures up to and including termination of employment or separation from the partnership. Similarly, appropriate action will be taken or suggested if the employee of a client, customer, vendor, supplier, agency, contractor or other entity with whom the Firm does business engages in conduct that violates this Policy.

When warranted, the Firm may retrain employees or partners concerning this Policy and what it means. Other forms of corrective action may also be called for depending on the circumstances.

Zero Tolerance This Firm has zero tolerance for the types of conduct described in this Policy. Because of this, the Firm may treat instances of similarly offensive conduct as a violation of this Policy, regardless of the specific wording of this Policy or technical definitions

in the law, and may deal with such conduct by any disciplinary measures or other forms of corrective action.